

SUPPLEMENTARY INSTRUCTIONS FOR MISSISSIPPI MUNICIPALITIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

Please include the following fiscal activities:

Airport authorities (municipal)
Business improvement districts
Consolidated fire districts
Convention bureaus in certain counties (municipal)
Convention and visitors bureaus (municipal)
Development commissions (municipal)
Emergency medical service districts (single municipality with ex officio boards)
Fire districts
Gas districts governed by the city governing body
Historic preservation districts
Hospital districts (municipal)
Port commissions and authorities (municipal)
Recreational districts (certain municipalities)
Redevelopment authorities
Storm water management districts
Sub-districts of drainage districts (municipal)
Tourism commissions (lacking autonomy)

SPECIAL NOTE

EXCLUDE TRANSACTIONS OF:

City Board of Education
Housing authorities

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include: All property taxes collected for all municipal funds; report both current and delinquent taxes for all municipal purposes, including debt redemption. Proceeds of municipal tax sales should also be included.

3. B. Local sales taxes

3. Amusements sales tax (Code T11)

Include gaming fees as a percentage of monthly gross revenue.

5. Public utilities tax (Code T15)

Include public utility privilege tax measured by gross receipts and franchise fees.

8. Other sales tax (Code T19)

Include motel and restaurant tax or tourism tax.

3. C. Licensing and permit taxes

2. Amusements Licensing and Permit Taxes (code T21)

Include license taxes for:

Gaming Devices
Vending Machines
Amusement Machines

3. Motor Vehicle Licenses (Code T24)

Include municipal truck registration fee

4. Public Utilities Licensing and Permit Taxes (Code T27) Include taxi licenses

5. Occupation and Business Licensing and Permit Taxes (Code T28) Include municipal privilege taxes

6. Other Licenses and Permits (Code T29) Include other municipal licenses and permits

4. Intergovernmental revenues

A. Streets and Highways (From the State - Code C46) Include: State gas tax Municipal street improvement grants

(From the county - Code D46)
Include road tax

D. Health and/or Hospitals (From the State - Code C42) Include: City Hospital - State aid Hospital construction grants

E. Housing & Community Development (From Federal government - Code B50) Include: Community Development Block Grant Housing and Urban Development

M. General Support (From the State - Code C30) Include: Municipal revolving fund TVA - payments in lieu of taxes Liquor privilege tax State sales tax - your municipal share Homestead Exemption

N. All Other (From the State - Code C89) Include: Corrections - State aid Library grants Parks and recreation grants Civil defense Law enforcement grants Highway safety Job Training Partnership Act grants Other state grants and reimbursements

All Other (From Federal government - Code B89)
Include Environmental Protection Agency Grants